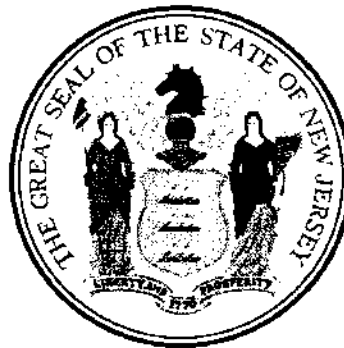


Lacey Township 2020 Annual Tax Collector's Report



March 1, 2021

Pursuant to N.J.S.A. 54:4-91

**Steven Kennis, Mayor
Peter Curatolo Deputy Mayor
Nicholas Juliano, Committeeman
Tim McDonald, Committeeman
Mark Dykoff, Committeeman**

**Veronica Laureigh, Municipal Clerk
Linda Picaro-Covello, Chief Financial Officer
Veronica Laureigh, Administrator
Christopher J Connors, Township Solicitor
Jerry Conaty from Holman Frenia Allison
PC, Municipal Auditor**

Trisha Greco, CTC, Tax Collector

Please Note:

*The figures in this report
are unaudited.*

Respectfully Submitted,

*Trisha Greco, CTC,
Tax Collector*

***Special Thanks to:
Melba Mitchell
For Designing this Report***

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* provided by Tax Assessor's office

LACEY TAX COLLECTOR'S STATEMENT

The Tax Collector's Office would like to take this opportunity to thank the Township Committee and Township Administrator for all of the support during the 2020 tax year. It has been an extremely difficult year, we've learned to work differently while staying safe and healthy.

The Township participated for the Online Tax Sale Auction for the sale of 2020 (& prior) delinquencies. As you are aware the tax sale process in Lacey Township commences as soon as the 4th quarter collection period concludes at close of business on November 10th. With the support of the Committee we were again granted permission to participate in the on line tax sale and the tax sale was once again extremely successful. We are proud to say the tax collection rate for 2020 is **99.34%**.

2020 Tax Levy

| | |
|---|------------------------|
| Levy Per Duplicate..... | \$84,257,905.64 |
| Added Assessment..... | \$540,339.11 |
| Gross 2020 Tax Levy..... | \$84,798,244.75 |
| 2020 Billing Adjustments Including Transfer Liens..... | \$ (52,438.41) |
| Grand Total 2020 Levy..... | \$84,745,806.34 |
| Less: | |
| Net Total collected through Tax Office..... | \$83,923,872.18 |
| Senior Citizen & Veteran Deduction per 2020 Duplicate..... | (\$317,233.17) |
| Homestead Benefit Credit..... | (\$0) |
| Total Balance Levy at year end 2020..... | \$355,262.92 |

Gross Tax Levy History

| Year | Amount |
|------|------------------|
| 1996 | \$ 27,164,722.64 |
| 1997 | \$ 28,013,056.52 |
| 1998 | \$ 29,921,934.62 |
| 1999 | \$ 32,099,690.68 |
| 2000 | \$ 33,820,187.01 |
| 2001 | \$ 36,485,904.64 |
| 2002 | \$ 40,573,259.86 |
| 2003 | \$ 44,967,097.36 |
| 2004 | \$ 48,278,910.48 |
| 2005 | \$ 50,891,086.93 |
| 2006 | \$ 54,368,312.97 |
| 2007 | \$ 58,397,001.93 |
| 2008 | \$ 58,547,840.12 |
| 2009 | \$ 60,696,963.44 |
| 2010 | \$ 62,124,636.21 |
| 2011 | \$ 63,566,165.31 |
| 2012 | \$ 65,809,473.62 |
| 2013 | \$ 70,552,993.90 |
| 2014 | \$ 73,172,022.24 |
| 2015 | \$ 73,695,660.89 |
| 2016 | \$ 77,630,593.12 |
| 2017 | \$ 78,345,622.31 |
| 2018 | \$ 81,092,592.69 |
| 2019 | \$ 82,489,732.01 |
| 2020 | \$ 84,257,905.64 |

**TOTAL CASH RECEIVED
(Through the Tax Office)**

| | |
|-----------|-----------------|
| 2020..... | \$84,241,105.35 |
| 2019..... | \$83,280,713.00 |
| 2018..... | \$80,529,143.76 |
| 2017..... | \$77,796,380.85 |
| 2016..... | \$76,860,354.27 |
| 2015..... | \$73,130,351.03 |
| 2014..... | \$72,418,083.28 |
| 2013..... | \$71,379,897.62 |
| 2012..... | \$65,827,748.00 |
| 2011..... | \$64,066,617.98 |
| 2010..... | \$62,730,182.18 |
| 2009..... | \$62,451,171.27 |

CURRENT TAXES COLLECTED (NET)

| | |
|-----------|-----------------|
| 2020..... | \$83,923,872.18 |
| 2019..... | \$80,694,473.27 |
| 2018..... | \$79,116,342.64 |
| 2017..... | \$76,314,797.88 |
| 2016..... | \$74,886,317.34 |
| 2015..... | \$71,226,758.92 |
| 2014..... | \$71,942,001.40 |
| 2013..... | \$67,258,773.92 |
| 2012..... | \$64,153,877.07 |
| 2011..... | \$62,212,659.76 |
| 2010..... | \$60,809,330.57 |
| 2009..... | \$59,521,319.94 |

2020 COLLECTIONS

| | |
|--------------------------------------|-----------------|
| Prepaid 2020 Taxes Paid in 2019..... | \$754,462.60 |
| 2020 Taxes Collected in 2020..... | \$83,169,409.58 |
| Subtotal..... | \$83,923,872.18 |

2020 BALANCE

| | |
|--|-----------------|
| Net Adjusted 2020 Levy from Page 2... | \$83,923,872.18 |
| Net Collected..... | \$83,568,609.26 |
| 2020 Balance as of December 31, 2020.... | \$355,262.92 |

Township of Lacey **Tax Collections in Percentages**

| | |
|-----------|---------|
| 2020..... | 99.34%* |
| 2019..... | 98.75%* |
| 2018..... | 99.24%* |
| 2017..... | 99.24%* |
| 2016..... | 98.94%* |
| 2015..... | 99.17%* |
| 2014..... | 98.90%* |
| 2013..... | 98.29% |
| 2012..... | 98.29% |
| 2011..... | 98.72% |
| 2010..... | 98.79% |
| 2009..... | 98.54% |

Lacey can be proud of its collection percentage. It has been a long-standing goal to have one of the highest percentages of collection in the County. This year we were once again among the highest in the County. It is with the cooperation of the governing body we were able to achieve our goal. Our percentage is also among one of the highest in the state!

* Unaudited

**A TWENTY-FIVE YEAR HISTORY OF PERCENTAGE OF
COLLECTIONS RATE AND TAX RATE FOR \$100 OF
EVALUATION IN LACEY TOWNSHIP**

| YEAR | PERCENT | TAX RATE | REAP | LOCAL PURPOSE RATE | LOCAL PURPOSE AMOUNT |
|------|---------|-------------|-------|--------------------------|----------------------------|
| 1996 | 97.50% | 1.821 | 0 | 0.116 | \$1,719,732.06 |
| 1997 | 99.70% | 1.856 | 0 | 0.115 | \$1,731,160.75 |
| 1998 | 99.87% | 1.949 | 0 | 0.115 | \$1,749,533.43 |
| 1999 | 99.17% | 2.075 | 0 | 0.115 | \$1,780,384.72 |
| 2000 | 98.77% | 2.140 | 0 | 0.142 | \$2,221,577.80 |
| 2001 | 98.40% | 2.274 | 2.266 | 0.142 | \$2,300,474.04 |
| 2002 | 98.39% | 2.479 | 0 | 0.174 | \$2,810,868.77 |
| 2003 | 99.07% | 2.716 | 0 | 0.194 | \$3,200,730.26 |
| 2004 | 99.01% | 2.868 | 0 | 0.203 | \$3,387,886.40 |
| 2005 | 99.12% | 2.976 | 0 | 0.233 | \$3,953,556.01 |
| 2006 | 99.00% | 3.123 | 0 | 0.265 | \$4,569,686.86 |
| 2007 | 98.93% | 3.315 | 0 | 0.229 | \$5,235,269.94 |
| 2008 | 98.84% | 3.292 | 0 | 0.348 | \$6,162,707.34 |
| 2009 | 98.98% | 1.412 | 0 | 0.166 | \$7,130,627.07 |
| 2010 | 98.77% | 1.434 | 0 | 0.183 | \$7,926,317.96 |
| 2011 | 98.72% | 1.468 | 0 | 0.207 | \$8,953,889.04 |
| 2012 | 98.29% | 1.526 | 0 | 0.227 | \$9,767,233.13 |
| 2013 | 98.29% | 1.647 | 0 | 0.252 | \$10,797,861.40 |
| 2014 | 98.90% | 1.720 | 0 | 0.280 | \$9,960,275.90 |
| 2015 | 99.17% | 1.944 | 0 | 0.308 | \$11,616,835.00 |
| 2016 | 98.94% | 2.035 | 0 | 0.348 | \$13,218,290.00 |
| 2017 | 99.24% | 2.043 | 0 | 0.357 | \$13,614,000.00 |
| 2018 | 99.24% | 2.091 | 0 | 0.373 | \$14,394,000.00 |
| 2019 | 98.75% | 2.116 | 0 | 0.386 | \$15,034,000.00 |
| 2020 | 99.34% | 2.154 | 0 | 0.399 | \$15,607,358.00 |

The Regional Efficiency Aid Program (R.E.A.P.) was created and funded by the State to encourage local governments to share services. The Lacey School System applied and was granted aid for sharing services with the Township. This resulted in a savings to the residential taxpayers of \$.008 per hundred (\$80,994.89 in taxes) on the 2001 Tax Rate.

Township Of Lacey

Tax Assessor's Office

TAX RATES AND RATIOS

| <u>Year</u> | <u>Rate</u> | <u>Ratio</u> | | | |
|---------------------------|-------------|--------------|----------------------------|-------|--------|
| | | | 1992 | 1.366 | 95.99 |
| 1965 | 1.79 | 109.94 | 1993 | 1.539 | 99.76 |
| 1966 | 1.86 | 102.02 | 1994 | 1.642 | 97.49 |
| 1967 | 1.92 | 100.12 | 1995 | 1.674 | 95.52 |
| 1968 | 1.73 | 95.03 | 1996 | 1.821 | 96.53 |
| 1969 | 1.84 | 90.77 | 1997 | 1.856 | 95.68 |
| 1970 | 1.94 | 87.87 | 1998 | 1.949 | 95.17 |
| 1971 | 2.48 | 82.61 | 1999 | 2.075 | 95.80 |
| 1972 | 2.03 | 76.44 | 2000 | 2.140 | 94.94 |
| 1973 | 2.03 | 75.48 | 2001 | 2.274 | 90.19 |
| <u>Revaluation</u> | | | 2002 | 2.479 | 83.77 |
| 1974 | 1.20 | 112.62 | 2003 | 2.716 | 75.11 |
| 1975 | 1.78 | 91.92 | 2004 | 2.868 | 64.82 |
| 1976 | 1.76 | 85.51 | 2005 | 2.976 | 55.82 |
| 1977 | 1.47 | 81.06 | 2006 | 3.123 | 47.49 |
| 1978 | 1.51 | 78.01 | 2007 | 3.315 | 41.69 |
| 1979 | 1.53 | 72.98 | 2008 | 3.292 | 40.01 |
| 1980 | 1.57 | 70.13 | <u>Revaluation</u> | | |
| <u>Revaluation</u> | | | 2009 | 1.412 | 96.75 |
| 1981 | 2.077 | 108.93 | 2010 | 1.434 | 100.40 |
| 1982 | 1.961 | 99.46 | 2011 | 1.468 | 101.77 |
| 1983 | 1.816 | 92.61 | 2012 | 1.526 | 105.76 |
| 1984 | 1.816 | 90.18 | 2013 | 1.647 | 108.02 |
| 1985 | 1.898 | 83.20 | 2014 | 1.720 | 108.32 |
| 1986 | 2.027 | 78.46 | <u>Reassessment</u> | | |
| 1987 | 2.304 | 67.84 | 2015 | 1.944 | 99.94 |
| 1988 | 2.972 | 51.63 | 2016 | 2.035 | 98.61 |
| 1989 | 3.279 | 41.32 | 2017 | 2.043 | 101.50 |
| 1990 | 3.709 | 37.46 | 2018 | 2.091 | 101.55 |
| <u>Revaluation</u> | | | 2019 | 2.116 | 100.24 |
| 1991 | 1.332 | 89.52 | 2020 | 2.154 | 99.20 |

PROPERTY TAX RATES - RECAP

| YEAR | COUNTY | LOCAL | LIBRARY | HEALTH | SCHOOL | OPEN SPACE | REAP | TOTAL |
|------|--------|-------|---------|--------|--------|------------|-----------|--------------|
| 1993 | 0.417 | 0.108 | 0.037 | 0.012 | 0.965 | | | 1.539 |
| 1994 | 0.463 | 0.113 | 0.041 | 0.014 | 1.011 | | | 1.642 |
| 1995 | 0.476 | 0.112 | 0.044 | 0.016 | 1.026 | | | 1.674 |
| 1996 | 0.472 | 0.116 | 0.045 | 0.015 | 1.173 | | | 1.821 |
| 1997 | 0.484 | 0.115 | 0.047 | 0.016 | 1.194 | | | 1.856 |
| 1998 | 0.486 | 0.114 | 0.050 | 0.018 | 1.269 | 0.012 | | 1.949 |
| 1999 | 0.498 | 0.115 | 0.050 | 0.018 | 1.382 | 0.012 | | 2.075 |
| 2000 | 0.491 | 0.142 | 0.049 | 0.018 | 1.427 | 0.013 | | 2.140 |
| 2001 | 0.528 | 0.144 | 0.052 | 0.020 | 1.516 | 0.014 | (\$0.008) | 2.274 |
| 2002 | 0.539 | 0.174 | 0.055 | 0.022 | 1.675 | 0.014 | | 2.479 |
| 2003 | 0.547 | 0.194 | 0.058 | 0.024 | 1.877 | 0.016 | | 2.716 |
| 2004 | 0.557 | 0.203 | 0.060 | 0.026 | 2.003 | 0.019 | | 2.868 |
| 2005 | 0.576 | 0.233 | 0.061 | 0.026 | 2.059 | 0.021 | | 2.976 |
| 2006 | 0.595 | 0.265 | 0.064 | 0.026 | 2.147 | 0.026 | | 3.123 |
| 2007 | 0.613 | 0.299 | 0.073 | 0.030 | 2.271 | 0.029 | | 3.315 |
| 2008 | 0.635 | 0.348 | 0.075 | 0.031 | 2.173 | 0.03 | | 3.292 |

REVALUATION

| | | | | | | | | |
|------|-------|-------|-------|-------|-------|-------|--|-------|
| 2009 | 0.264 | 0.166 | 0.031 | 0.013 | 0.926 | 0.012 | | 1.412 |
| 2010 | 0.269 | 0.183 | 0.031 | 0.013 | 0.926 | 0.012 | | 1.434 |
| 2011 | 0.278 | 0.207 | 0.033 | 0.012 | 0.926 | 0.012 | | 1.468 |
| 2012 | 0.286 | 0.227 | 0.033 | 0.012 | 0.957 | 0.011 | | 1.526 |
| 2013 | 0.303 | 0.252 | 0.035 | 0.013 | 1.033 | 0.011 | | 1.647 |
| 2014 | 0.315 | 0.28 | 0.035 | 0.013 | 1.066 | 0.011 | | 1.720 |

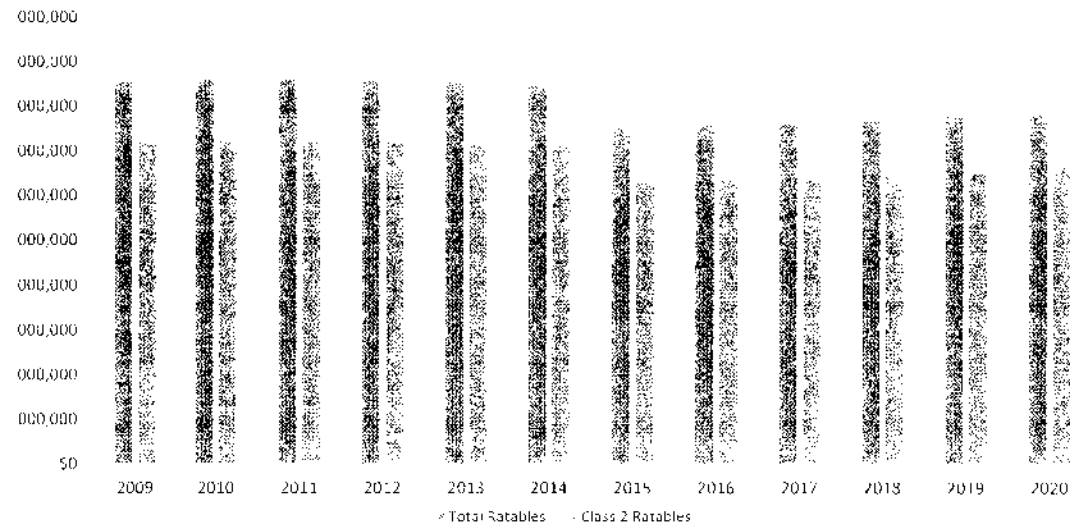
REASSESSMENT

| | | | | | | | | |
|------|-------|-------|-------|-------|-------|-------|--|-------|
| 2016 | 0.355 | 0.348 | 0.039 | 0.014 | 1.267 | 0.012 | | 2.035 |
| 2017 | 0.345 | 0.357 | 0.037 | 0.014 | 1.279 | 0.011 | | 2.043 |
| 2018 | 0.343 | 0.373 | 0.037 | 0.013 | 1.313 | 0.012 | | 2.091 |
| 2019 | 0.341 | 0.386 | 0.038 | 0.017 | 1.322 | 0.012 | | 2.116 |
| 2020 | 0.338 | 0.399 | 0.037 | 0.017 | 1.351 | 0.012 | | 2.154 |

Ratable Base Comparison (year by year)

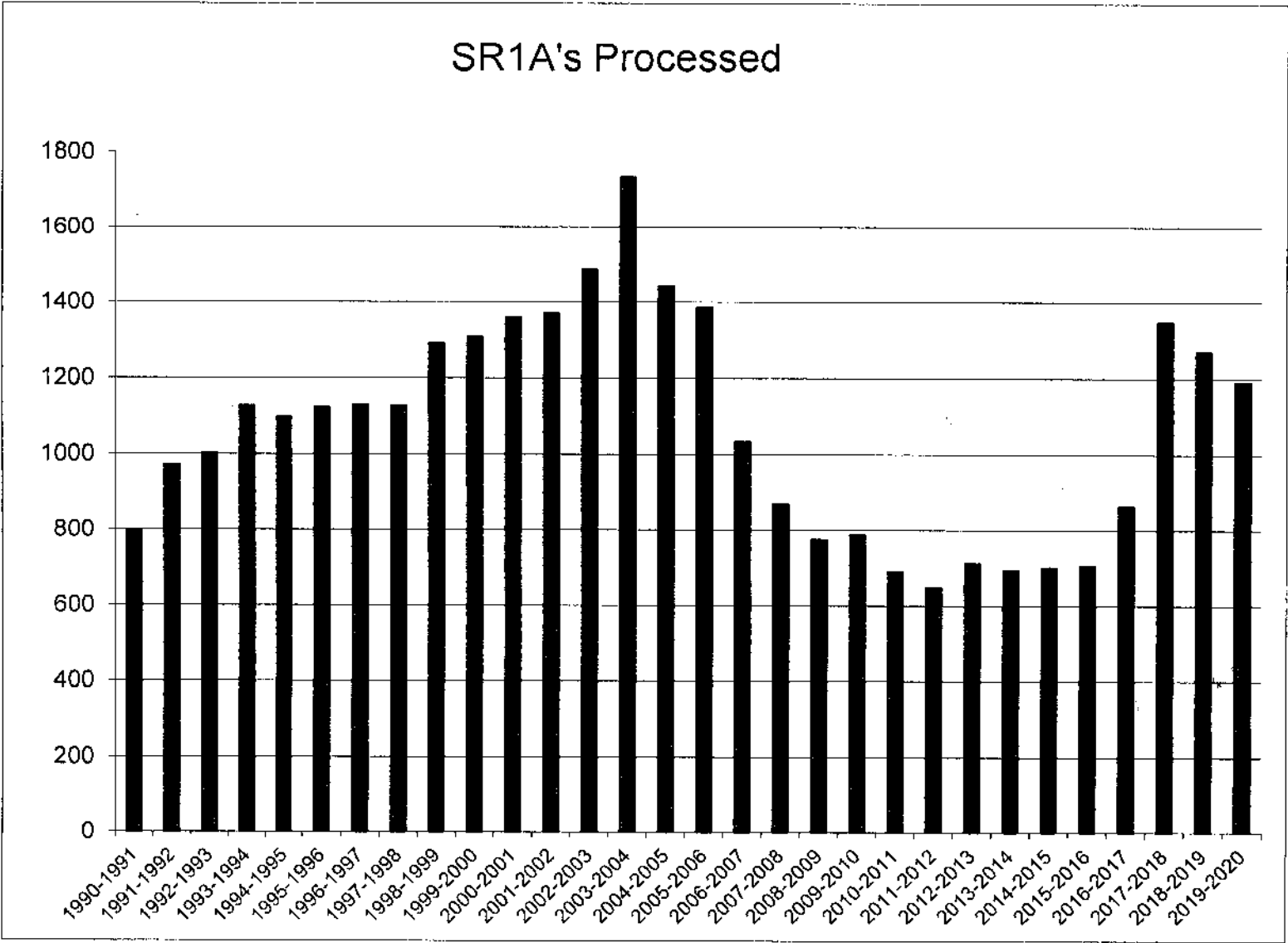
| Ratable | | | Ratable | | Class 2 | Avg. Class 2 | Personal |
|---------|-----------------|------------------|------------|------------|------------|--------------|--------------|
| Year | Total Ratables | Class 2 Ratables | Line Items | Avg. Value | Line Items | Values | Property |
| 2009 | \$4,290,499,900 | \$3,608,130,300 | 15,690 | \$273,454 | 11,318 | \$318,796 | \$ - |
| 2010 | \$4,313,075,300 | \$3,614,292,600 | 15,659 | \$275,476 | 11,357 | \$318,244 | \$ - |
| 2011 | \$4,315,506,900 | \$3,620,835,200 | 15,642 | \$275,892 | 11,389 | \$317,924 | \$ - |
| 2012 | \$4,300,994,167 | \$3,603,572,800 | 15,513 | \$277,251 | 11,405 | \$315,964 | \$ 7,009,567 |
| 2013 | \$4,272,679,351 | \$3,577,551,700 | 15,519 | \$275,319 | 11,442 | \$312,668 | \$ 6,114,151 |
| 2014 | \$4,233,306,400 | \$3,556,635,000 | 15,511 | \$272,928 | 11,476 | \$309,919 | \$ 5,123,899 |
| 2015 | \$3,775,492,600 | \$3,157,293,600 | 15,404 | \$245,098 | 11,522 | \$274,023 | \$ - |
| 2016 | \$3,793,170,800 | \$3,179,187,200 | 15,433 | \$246,107 | 11,571 | \$274,755 | \$ - |
| 2017 | \$3,817,574,505 | \$3,199,509,750 | 15,309 | \$249,368 | 11,617 | \$275,416 | \$ - |
| 2018 | \$3,854,017,305 | \$3,234,796,950 | 15,446 | \$249,516 | 11,696 | \$276,573 | \$ - |
| 2019 | \$3,898,380,413 | \$3,283,136,850 | 15,553 | \$250,651 | 11,813 | \$277,926 | \$ - |
| 2020 | \$3,911,694,893 | \$3,324,613,750 | 15,506 | \$252,270 | 11,889 | \$279,403 | \$ - |
| 2021 | \$3,948,705,270 | \$3,371,533,900 | 15,518 | \$254,460 | 11,987 | \$281,266 | \$ - |

RATABLES (2009-2021)



SR1A's

| Sampling Period | Amount |
|-----------------|--------|
| 1990-1991 | 798 |
| 1991-1992 | 973 |
| 1992-1993 | 1003 |
| 1993-1994 | 1127 |
| 1994-1995 | 1098 |
| 1995-1996 | 1123 |
| 1996-1997 | 1130 |
| 1997-1998 | 1127 |
| 1998-1999 | 1293 |
| 1999-2000 | 1310 |
| 2000-2001 | 1361 |
| 2001-2002 | 1370 |
| 2002-2003 | 1489 |
| 2003-2004 | 1731 |
| 2004-2005 | 1444 |
| 2005-2006 | 1387 |
| 2006-2007 | 1033 |
| 2007-2008 | 869 |
| 2008-2009 | 775 |
| 2009-2010 | 787 |
| 2010-2011 | 692 |
| 2011-2012 | 649 |
| 2012-2013 | 712 |
| 2013-2014 | 696 |
| 2014-2015 | 702 |
| 2015-2016 | 708 |
| 2016-2017 | 863 |
| 2017-2018 | 1349 |
| 2018-2019 | 1270 |
| 2019-2020 | 1191 |



The Sampling Period for SR1A's is from July 1 thru June 30

99/00 was amended during September 2000 as the county did not send us all the recorded deeds for this sampling period

Lacey Township's 15 Largest Tax Payers As of January 1, 2021

| # | Owner | Block | Lot | Land | Bldg | Total |
|----|---|---------|------|------|------|---------------|
| 1 | Oyster Creek Environmental Protection LLC | VARIOUS | | | | \$111,486,700 |
| 2 | First Energy Service Co | VARIOUS | | | | \$33,133,100 |
| 3 | Agree Forked River | VARIOUS | | | | \$31,202,970 |
| 4 | Piedmont Associates | 409 | 2.01 | | | \$20,656,100 |
| 5 | Wal-Mart | 629 | 1.01 | | | \$16,500,000 |
| 6 | Forked River Residences LLC | VARIOUS | | | | \$8,521,500 |
| 7 | US BANK TRUST | VARIOUS | | | | \$7,993,900 |
| 8 | Toll Land XI LP | VARIOUS | | | | \$5,789,700 |
| 9 | WAWA | VARIOUS | | | | \$5,071,500 |
| 10 | Cav-Burt LLC | VARIOUS | | | | \$4,954,000 |
| 11 | Marina At Southwinds, LLC | VARIOUS | | | | \$4,916,000 |
| 12 | Georgetown Village LLC | VARIOUS | | | | \$4,899,500 |
| 13 | Giombetti, David & Dawn | VARIOUS | | | | \$4,874,400 |
| 14 | Lidl US Operations LLC | 519 | 4.02 | | | \$4,851,100 |
| 15 | Fieldcrest Properties LLC | VARIOUS | | | | \$4,785,400 |

Ed Seeger, CTA
Tax Assessor
Township of Lacey

LACEY TOWNSHIP DISTRICT SUMMARY

Lacey Township continues to grow. Our assessed value by the end of 2020 was over 3.9 billion dollars. The breakdown of properties follows:

TAXABLE PROPERTIES

| TYPE | 2019 | Assessed Value 2019 | 2020 | Assessed Value 2020 |
|------------------------|---------------|------------------------|---------------|------------------------|
| Residential properties | 11,813 | 3,283,136,850 | 11,899 | 3,324,613,750 |
| Vacant Land | 3,352 | 102,937,100 | 3,222 | 88,422,700 |
| Commercial | 312 | 312,325,663 | 313 | 319,303,343 |
| Industrial | 47 | 190,235,400 | 47 | 171,077,300 |
| Farms (regular) | 8 | 4,031,600 | 7 | 3,473,500 |
| Farms (qualified) | 20 | 954,800 | 17 | 45,300 |
| Public Utility | 0 | - | 0 | |
| Apartment | 1 | 4,759,000 | 1 | 4,759,000 |
| TOTAL | 15,553 | 3,898,380,413 | 15,506 | 3,911,694,893 |

In addition to the taxable properties above, the Township has the following exempt properties

EXEMPT PROPERTIES

| TYPE | 2019 | Assessed Value 2019 | 2020 | Assessed Value 2020 |
|--------------------------------------|--------------|------------------------|--------------|------------------------|
| Public Property | 2,474 | 141,617,700 | 2,477 | 155,357,600 |
| Miscellaneous (Disabled vets etc) | 318 | 99,005,300 | 355 | 104,550,800 |
| Public Schools | 45 | 99,950,600 | 45 | 99,950,600 |
| Charitable | 32 | 39,081,000 | 32 | 39,240,700 |
| Cemetery | 1 | 999,000 | 1 | 999,000 |
| TOTAL | 2,870 | 380,653,600 | 2,910 | 400,098,700 |

Taxpayers Receiving Deductions per Tax Duplicate

| TYPE | 2019 | Tax Value 2019 | 2020 | Tax Value 2020 |
|------------------------------|--------------|-------------------|--------------|-------------------|
| Senior Citizen | 244 | 61,000 | 216 | 54,000 |
| Disabled Persons | 66 | 16,250 | 59 | 14,500 |
| Veterans & Widows of Vets | 1028 | 256,500 | 990 | 247,000 |
| Surviving Spouse | 2 | 500 | 0 | 0 |
| TOTAL | 1,340 | 334,250 | 1,265 | 315,500 |

Ocean County Percentage of Collection for 2020

| | |
|------------------------------|----------------------|
| <i>County Average</i> | <i>98.89%</i> |
|------------------------------|----------------------|

| Municipality | Percentage |
|------------------------------|----------------------|
| Little Egg Harbor Twp. * * | 99.88% |
| Seaside Heights * * | 99.40% |
| <i>Lacey Township</i> | <i>99.34%</i> |
| Stafford | 99.34% |
| Berkeley Township | 99.31% |
| Surf City | 99.30% |
| Bayhead Boro | 99.24% |
| Long Beach | 99.24% |
| Pt. Pleasant Boro | 99.23% |
| Seaside Park | 99.13% |
| Barnegat | 99.12% |
| Manchester | 99.09% |
| Pine Beach | 99.06% |
| Plumsted * * | 98.83% |
| Beach Haven Boro | 98.80% |
| Brick Township | 98.77% |
| Lakehurst Borough | 98.77% |
| Jackson | 98.75% |
| Ship Bottom Boro | 98.72% |
| Waretown | 98.66% |
| Toms River | 98.50% |
| So. Toms River | 98.40% |
| Island Heights | 98.03% |
| Ocean Gate | 96.50% |
| Barnegat Light | N/A |
| Beachwood | N/A |
| Eagleswood | N/A |
| Harvey Cedars | N/A |
| Lavallette Boro | N/A |
| Lakewood | N/A |
| Mantoloking | N/A |
| Tuckerton | N/A |
| Point Pleasant Beach Boro | N/A |
| Lakewood | N/A |

** Fiscal Year*

Figures are Unaudited

*** Accelerated Sale*

N/A figures not available

**Below is listed a history of Tax Ratio
as compared with Assessed Value to
True Value of 100% evaluation.**

| Year | Ratio |
|-------------|---------------|
| 2000 | 94.940 |
| 2001 | 90.190 |
| 2002 | 83.770 |
| 2003 | 75.110 |
| 2004 | 64.820 |
| 2005 | 55.820 |
| 2006 | 47.490 |
| 2007 | 41.690 |
| 2008 | 40.010 |
| 2009 | 96.750 |
| 2010 | 100.400 |
| 2011 | 101.770 |
| 2012 | 105.760 |
| 2013 | 108.020 |
| 2014 | 108.320 |
| 2015 | 99.940 |
| 2016 | 98.610 |
| 2017 | 101.500 |
| 2018 | 101.550 |
| 2019 | 100.240 |
| 2020 | 99.200 |

INTEREST COLLECTED FROM DELINQUENT TAXES

| | |
|------------------|---------------------|
| 2020..... | \$127,155.59 |
| 2019..... | \$115,777.33 |
| 2018..... | \$109,636.03 |
| 2017..... | \$117,755.08 |
| 2016..... | \$108,907.23 |
| 2015..... | \$127,117.28 |
| 2014..... | \$138,696.89 |
| 2013..... | \$130,840.07 |
| 2012..... | \$127,895.40 |
| 2011..... | \$150,714.17 |
| 2010..... | \$118,737.89 |
| 2009..... | \$122,471.66 |
| 2008..... | \$126,851.37 |
| 2007..... | \$107,091.50 |

MISCELLANEOUS REVENUE

| Revenue | Total |
|---|--------------|
| Certificates of Redemption @ \$25.00 | \$2,125.00 |
| NSF Charge @\$20.00 per returned check | \$740.00 |
| Duplicate Tax Bill | \$120.00 |
| Year End Penalty | \$7,150.32 |
| Copies | \$0.00 |
| Third Party Lien | \$718,444.44 |
| LMUA Trust Accounts (Including Lien Redemption) | \$129,463.39 |
| Cost Collected Prior to Sale | \$14,687.53 |
| Duplicate Tax Sale Certificates | \$0.00 |
| In Lieu | \$174,765.50 |
| Searches | \$20.00 |
| Unallocated Receipts Refunded | \$178,398.82 |
| Electronic File Fees | \$0.00 |
| Twp Liens-Recording& Search Fee | \$260.00 |
| Notary Charge | \$30.00 |
| Maintenance Clean-Up Charge | \$4,969.57 |
| Calculating Fees for Redemption Figures | \$250.00 |
| Special Assessment | \$32,139.73 |

CREDIT CARD TRANSACTIONS

| | Counter | IVR Payments | Web Payments | TOTAL |
|--------------|---------------------|---------------------|------------------------|------------------------|
| JANUARY | \$ 4,265.79 | \$ | \$ 190,601.58 | \$ 194,867.37 |
| FEBRUARY | \$ 26,426.33 | \$ 3,750.44 | \$ 486,150.53 | \$ 516,327.30 |
| MARCH | | \$ 856.31 | \$ 41,903.65 | \$ 42,759.96 |
| APRIL | | \$ 3,814.01 | \$ 285,466.42 | \$ 289,280.43 |
| MAY | \$ 1,139.80 | \$ 10,098.10 | \$ 561,434.15 | \$ 572,672.05 |
| JUNE | \$ 3,552.82 | \$ 15,382.54 | \$ 141,028.58 | \$ 159,963.94 |
| JULY | | \$ 35,730.21 | \$ 312,402.57 | \$ 348,132.78 |
| AUGUST | \$ 8,630.34 | \$ 4,609.51 | \$ 539,958.57 | \$ 553,198.42 |
| SEPTEMBER | \$ 182.76 | \$ 2,110.67 | \$ 102,121.54 | \$ 104,414.97 |
| OCTOBER | \$ 5,539.20 | \$ 2,586.81 | \$ 378,474.04 | \$ 386,600.05 |
| NOVEMBER | \$ 9,516.71 | \$ 11,632.55 | \$ 657,698.76 | \$ 678,848.02 |
| DECEMBER | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ 59,253.75 | \$ 90,571.15 | \$ 3,697,240.39 | \$ 3,847,065.29 |

NUMBER OF CREDIT CARD TRANSACTIONS

| | Counter | IVR Payments | Web Payments | TOTAL |
|--------------|-----------|--------------|--------------|-------------|
| JANUARY | 3 | | 108 | 111 |
| FEBRUARY | 19 | 6 | 309 | 334 |
| MARCH | | 2 | 42 | 44 |
| APRIL | | 3 | 174 | 177 |
| MAY | 1 | 9 | 328 | 338 |
| JUNE | 3 | 13 | 113 | 129 |
| JULY | | 29 | 208 | 237 |
| AUGUST | 10 | 4 | 326 | 340 |
| SEPTEMBER | 2 | 3 | 86 | 91 |
| OCTOBER | 3 | 6 | 223 | 232 |
| NOVEMBER | 10 | 10 | 366 | 386 |
| DECEMBER | 0 | 0 | 0 | 0 |
| TOTAL | 51 | 85 | 2283 | 2419 |

IVR Payments are payments made over the phone through Point and Pay.

IVR payments can be made using credit cards only

Payments made through e-check are reflected in Web Payment figures.

2020 Tax Sale Statistics Are As Follows:

| | | |
|---|-------------------|---------------------|
| First Publication | (Mailed in Lieu) | December 19, 2019 |
| Second Publication | (Mailed in Lieu) | December 26, 2019 |
| Third Publication | | January 2, 2020 |
| Fourth Publication | (Official Notice) | January 9, 2020 |
| Certificates Sold To Third Party Lienholders | | |
| Number of Certificates | | 227 |
| LMUA Charges collected at sale | | \$67,580.47 |
| Taxes & Miscellaneous Charges | | \$211,791.25 |
| Interest | | \$13,795.56 |
| Cost of Sale & In Lieu Fees | | \$17,040.76 |
| Total Third Party Liens | | \$310,208.04 |
| Premium collected at Tax Sale | | \$747,300.00 |
| Certificates Sold To The Township Of Lacey | | |
| Number of Certificates | | 7 |
| Water Charges | | \$0.00 |
| Sewer Charges | | \$0.00 |
| Taxes | | \$4,355.66 |
| Interest | | \$308.15 |
| Cost of Sale & In Lieu Fees | | \$501.08 |
| Total Township Liens | | \$5,164.89 |
| <u>Grand Totals</u> | | |
| Certificates Sold | | 234 |
| Amount | | \$315,372.93 |

Breakdown of Certificates Sold

The statistics of the sale are as follows:

| | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> |
|--|-------------|-------------|-------------|-------------|-------------|
| Actual Advertised Tax Delinquents | 634 | 772 | 808 | 1042 | 1034 |
| Certificates Sold to Third Party Lien Holders | 227 | 209 | 226 | 275 | 326 |
| Certificates Sold to Township | 7 | 38 | 50 | 55 | 58 |
| Total Certificates Created | 234 | 247 | 276 | 330 | 384 |

| | |
|--|--------------|
| Premium collected at the 2020 Tax Sale | \$747,300.00 |
|--|--------------|

| | | |
|---|-----------------------------|-------------|
| Cost of Sale Revenue Prior to Sale Pursuant to Statutes | COLLECTED AT THE TAX OFFICE | \$20,487.82 |
|---|-----------------------------|-------------|

Electronic Tax Sale

Financial Status of Township Liens

Lacey Township Tax Title Liens

| | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Certificates on hand as of 01/01/20 | 598 | 574 | 547 | 519 | 473 |
| Certificates created as of 1/16/20 | 7 | 38 | 50 | 54 | 58 |
| Certificates created as of 1/20/17 | | | | 1 | 0 |
| Certificates Redeemed | -13 | -14 | -23 | -25 | -12 |
| Certificates Foreclosed | 0 | 0 | 0 | 0 | 0 |
| Certificates Canceled by Resolution | 0 | 0 | 0 | -2 | 0 |
| Certificates on Hand 12/31/20 | 592 | 598 | 574 | 547 | 519 |

Tax Title Lien Balance

| | | | |
|----------------------|--------------------------|-----------|-------------------|
| Balance as of | December 31, 2020 | \$ | 452,619.96 |
| Balance as of | December 31, 2019 | \$ | 400,197.09 |
| Balance as of | December 31, 2018 | \$ | 351,508.66 |
| Balance as of | December 31, 2017 | \$ | 300,745.23 |
| Balance as of | December 31, 2016 | \$ | 273,442.08 |
| Balance as of | December 31, 2015 | \$ | 216,099.22 |
| Balance as of | December 31, 2013 | \$ | 161,768.20 |
| Balance as of | December 31, 2012 | \$ | 133,337.87 |
| Balance as of | December 31, 2011 | \$ | 86,230.55 |
| Balance as of | December 31, 2010 | \$ | 73,512.58 |
| Balance as of | December 31, 2009 | \$ | 19,389.19 |
| Balance as of | December 31, 2008 | \$ | 15,244.45 |
| Balance as of | December 31, 2007 | \$ | 10,349.62 |
| Balance as of | December 31, 2006 | \$ | 9,527.53 |

Amount (In Dollars) In Tax Title Liens

| | |
|---|----------------------|
| Balance as of 01/01/20 | \$ 400,197.09 |
| 2019 Taxes Transferred to Liens at Tax Sale | \$ 4,663.81 |
| 2020 Taxes Transferred to Liens at Year End | \$ 52,438.41 |
| Interest and Cost at Tax Sale | \$ 501.08 |
| Subtotal | \$ 457,800.39 |
| Liens Redeemed | \$ (5,180.43) |
| Liens cancelled | \$ - |
| Taxes Cancelled Including Foreclosure | \$ - |
| Lien Balance as of 12/31/20 | \$ 452,619.96 |

LACEY MUNICIPAL UTILITIES AUTHORITY

| | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> |
|---|---------------------|--------------|--------------|--------------|--------------|
| LMUA Payment Collected Prior to Tax Sale | \$183,445.76 | \$249,492.42 | \$225,597.03 | \$193,138.70 | \$210,214.25 |
| LMUA Collected In Trust @ Tax Sale | \$67,580.47 | \$67,134.40 | \$61,266.78 | \$103,124.91 | \$155,717.39 |
| TOTAL COLLECTED *** | \$251,026.23 | \$316,626.82 | \$286,863.81 | \$296,263.61 | \$365,931.64 |

****Does not reflect subsequent charges collected at the tax office.*

(Subsequent charges are delinquent water and sewer charges that the lien holder has paid and accrued to the lien.)

FORECLOSURE INFORMATION

**THERE ARE 592 OPEN MUNICIPAL LIENS AS
OF 12/31/20.**

***A list of properties eligible for foreclosure was
submitted to the Clerk/Administrator for review.***

Third Party Premium Trust Accounts As of 2020

54:5-33. Payment; resale; premium to escheat after five years

Payment for the sale shall be made before the conclusion of the sale, or the property shall be resold. Any premium payment shall be held by the collector and returned to the purchaser of the fee if and when redemption is made. If redemption is not made within five years from date of sale the premium payment shall be turned over to the treasurer of the municipality and become a part of the funds of the municipality.

Premium is kept in an interest bearing account. The municipality keeps the interest earned

| | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> |
|-----------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| BALANCE | \$9,900 | \$500 | \$21,500 | \$41,200 | \$223,600 | |
| 01/01/2019 | | | | | | |
| 2019 | | | | | | |
| TAX SALE | | | | | | \$747,300 |
| PAYMENTS | | | (19,700) | (31,200) | (86,600) | (425,200) |
| CANCELED | | | | | | |
| LIENS | | | | | | |
| 2015-16 | (200) | | | | | |
| 2018-33 | | | | (3400) | | |
| | | | | | | |
| | | | | | | |
| BALANCE | | | | | | |
| 12/31/19 | \$9,700 | \$500 | \$1,800 | \$6,600 | \$137,000 | \$322,100 |

LIEN #2015-16 PREMIUM OF \$200.00 TURNED OVER TO THE TOWNSHIP PER RESOLUTION
#2020-97 DATED 2/27/20

LIEN # 2018-33 DUE TO THIRD PARTY FORECLOSURE, PREMIUM OF \$3400.00 TURNED OVER TO
THE TOWNSHIP PER NJSA 54:5-23

FIGURES DO NOT REFLECT MONEY IN TRANSIT

LACEY TOWNSHIP TAX COLLECTORS 2020 CEU REPORT

| NAME CERT # | GENERAL 2-CEU | LEGISLATION 2-CEU | ENFORCEMENT 3-CEU | REPORTING, BILLING, & COLLECTION 2-CEU | TECHNOLOGY (OPTIONAL) | ETHICS 3 CEU'S | TOTAL 15- CEU'S |
|-----------------------------|------------------|----------------------|----------------------|---|--------------------------|-------------------|--------------------|
| TRISHA GRECO #T1548 | .5 | | 3 | 3 | 1.5 | | 8 |
| MELBA MITCHELL #T8023 | 1.5 | | 2 | 2 | | 3 | 8.5 |

Trisha Greco was re-certified in 2020

Melba Mitchell was re-certified in 2019

Re-certification must be accomplished every two years by continuing education classes. There are five areas of Tax Collecting that must be attended for designated credits. These are as follows: Legislation, Enforcement, Reporting, Billing & Collection, Ethics and General.

Tax Collector's Office Staff

**Trisha Greco
Tax Collector
Certificate #T1548
October 2004**

**Melba Mitchell
Assistant Municipal
Tax Collector
Certificate #T8023
April 9, 2001
Re-certified in 2019**

**Pam Brown-
LeCompte
Tax Clerk 3
PMTTC I, II, III
completed
Start date 5/1/00**

**Michelle Czaszynski
Tax Clerk 3
PMTTC I, II, III
completed
Start date 6/1/08**

**Angela Comiskey
Part time as needed
PMTTC I, II, III
completed
Start date 10/16/02**